

EXHIBIT "D"

GUTMAN & GUTMAN LLP

Attorneys At Law
The Gutman Building
19 Roslyn Road
Mineola, New York 11501-4521
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LAWRENCE C. GUTMAN
ELIZABETH A. GUTMAN
ANDREW E. GUTMAN*
*ALSO ADMITTED IN NEW JERSEY

Telephone 516.248.0470
Fax 516.746.6997

E-Mail: AEGutman@aol.com
LGGutman@aol.com
LizGutman@aol.com
Our File # C-20161

January 7, 2012

Fax # (516) 742-1765
Steven C. Farkas, Esq.
Colleran, O'Hara & Mills
1225 Franklin Avenue, Suite 450
Garden City, New York 11530

Re: Trustees of Local 28 Sheet Metal Workers
v. Richard Kern, Supreme Court Suffolk
Index # 12-34950

Dear Mr. Farkas:

In furtherance of the telephone message I left for you today we are writing to request an adjournment on behalf of Richard Kern in connection with the above Petition returnable before Judge Daniel Martin on Wednesday January 9, 2013.

As indicated in my message, we are requesting that you please consent to an adjournment of the return date for us to respond to the Petition and enclose herewith a stipulation adjourning the matter from January 7, 2013 to February 12, 2013.

We do note that the amount claimed in the Verified Petition \$3,036,931.17 is incorrect. Prior counsel previously executed a partial satisfaction of judgment reducing the then remaining judgment balance to \$2,306,237.24 (copy enclosed) and there have been many other payments and additional credits offsetting even that remaining balance. Moreover, your client's most recent audited financial statement filed with the U.S. Department of Labor does not list sufficient receivables on its balance sheet to support the claim that the entire judgment amount of \$3,036,931.17 remains entirely unpaid.

Steven C. Farkas, Esq.
January 7, 2013
Page -2-

Please sign and fax back the enclosed Stipulation of adjournment to us at (516) 746-6997 with our thanks.

Very truly yours,

Andrew E. Gutman

AEG:dk
Enc.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF SUFFOLK

-----x
TRUSTEES OF THE SHEET METAL WORKERS LOCAL 28
BENEFIT FUNDS,

Plaintiff,

Index No.: 2010 - 32577

**PARTIAL SATISFACTION
OF JUDGMENT**

-against-

COOL SHEETMETAL, INC. and RICHARD KERN,
Individually,

Defendants.
-----x

WHEREAS, a confession of judgment was entered in the above-entitled action in the Supreme Court of the State of New York, County of Suffolk in favor of plaintiff Trustees of the Sheet Metal Workers Local 28 Benefit Funds, which judgment was docketed on September 2, 2010 in the office of the Clerk of the Supreme Court State of New York, County of Suffolk in the amount of \$3,037,156.17 which includes monies owed prior to September 24, 2009.

AND WHEREAS partial payment has been made by the defendant Cool Sheetmetal, Inc. and the sum of \$2,306,237.24 remains unpaid.

THEREFORE, PARTIAL SATISFACTION of said judgment is hereby acknowledged, and the said Clerk is hereby authorized and directed to make an entry of PARTIAL satisfaction for the judgment debtor on the docket of said judgment.

Dated: December 19, 2011

BARNES, IACCARINO & SHEPHERD LLP

Dana L. Henke

Dana L. Henke, Counsel for Judgment Creditor
258 Saw Mill River Road
Elmsford, New York 10523
(914) 592-1515

STATE OF NEW YORK)
COUNTY OF WESTCHESTER)

On the 19th day of December, 2011, before me personally came Dana L. Henke, personally known to me and to me known to be the person described in and who executed the foregoing satisfaction of judgment in the firm name of Barnes, Iaccarino & Shepherd LLP and acknowledged that he executed same as the act and deed of said firm for the uses and purposes therein mentioned.

Dania Reyes
Notary Public

DANIA REYES
Notary Public, State of New York
No. 01RE6210032
Qualified in Westchester County
Commission Expires Oct. 10, 20 13

RABINOWITZ AND GALINA, ESQS.

94 Willis Avenue
Mineola, New York 11501
(516) 739-8222
(516) 739-8225 (FAX)

TO: Local 28 Fund

FROM: Michael M. Rabinowitz, Esq.

DATE: February ____, 2013

RE: Payment Plan

Dear Ms. Henke, Mr. Groarke and Mr. Dubin:

In reference to our recent meeting and discussions, we are writing to you to set forth the parameters of a proposed payment plan by Cool Sheet Metal, Inc. . The plan is based upon payments from Cool's customers; reduction of the amounts due the Funds and an agreement to allow Cool Sheet Metal to recommence work with Local 28 members.

Payments:

Cool hereby proposes to remit the following payments to the Funds. Please note that the Funds may have already received some of these Funds. Cool has contacted these debtors directly and has directed them to remit these uncontested receivables to the Funds. Cool will agree that said monies will be remitted to the Funds within ninety (90) days. Of course, we urge the Funds to verify the payments directly from these contractors.

1. Harbour Mechanical - \$ 28,667.52
2. Conair Corp. - \$ 320,579.18
3. Marlin Mechanical - \$ 47,607.53
4. Shona Mechanical - \$ 48,354.57
5. PJ Mechanical \$ 186,000.00
6. GSI - \$ 270,000.00

Further, as you are aware, Cool's largest creditor is United Air Conditioning. There is no issue that based upon a prior settlement agreement United agreed to remit to the Funds the sum of \$ 900,000.00 payable at the rate of \$ 100,000.00 per month. Cool has been advised that United will commence these payments only if Cool can perform further work for United with Local 28 members

RABINOWITZ AND GALINA, ESQS.
94 Willis Avenue
Mineola, New York 11501
(516) 739-8222
(516) 739-8225 (FAX)

TO: Local 28 Fund

FROM: Michael M. Rabinowitz, Esq.

DATE: February 4, 2013

RE: Payment Plan

Dear All:

In reference to our upcoming meeting this Friday, we are writing to you to set forth the parameters of a proposal payment plan. The plan is contingent upon finalization of the numbers due and owing to the Local and the International and an agreement to allow Cool Sheet Metal to recommence work with Local 28 members.

Payments:

Cool hereby proposes to remit the following payments to the Funds. Please note that the Funds may have already received some of these Funds. Cool has contacted these debtors directly and has directed them to remit these uncontested receivables to the Funds.

1. Harbour Mechanical - \$ 28,667.52
2. Conair Corp. - \$ 320,579.18
3. Marlin Mechanical - \$ 47,607.53
4. Shona Mechanical - \$ 48,354.57
5. PJ Mechanical \$ 182,000.00

G B S I - 272 277

Richard Kern is in the process of selling his residence. Mr. Kern believes that a contract for the sale of the residence will be agreed upon within the next two weeks. At the sale Mr. Kern will deliver to the Funds the minimum amount of \$ 500,000.00. (Please note that at closing Mr. Kern must pay off the mortgage, the open tax liens and the Funds must agree to release their judgments to allow the sale to proceed).

Cool has been contacted by numerous former customers who are most desirous of awarding substantial work to Cool. We are advised that these customers are willing to make weekly or biweekly payments of benefits directly to the Funds and are willing to put such agreements in writing. When the union agrees to this proposal, Cool will be enabled to make monthly payments to the Funds of the balance due and owing. Cool

proposes that after credit is given for the above-referred payments, and a final number is agreed upon, Cool can commence making payments of \$ 30,000.00 per month to the Funds after a sixty (60) day initial period to enable Cool to invoice for the new work and receive payment. (Again, the GC's will remit the benefits directly to the Funds).

Judgment Amount

Based upon a judgment search it appears that the Funds have a judgment filed against Cool in the approximate amount of \$ 3,000,000.00 and the International has a further judgment in the amount of \$ 400,000.00. Cool believes that these amounts include liquidated damages and interest.

At the meeting we need to negotiate a final number with concessions for the liquidated damages and interest and credit for the above-referred payments.

Work

As noted above Cool desires to re-enter the market and perform work. This is another topic that we must discuss at the meeting.

We look forward to meeting with you on Friday to resolve all outstanding issues.

Based upon meetings with United, Cool believes that the additional sum of at least One Million Dollars (\$ 1,000,000.00) is due and owing from United to Cool. Cool will assign these monies directly to the Funds.

~~Richard Kern is in the process of selling his residence. Mr. Kern believes that a contract for the sale of the residence will be agreed upon within the next two weeks. At the sale Mr. Kern will deliver to the Funds the minimum amount of \$ 500,000.00. (Please note that at closing Mr. Kern must pay off the mortgage, the open tax liens and the Funds must agree to release their judgments to allow the sale to proceed). Mr. Kern will further agree that the Funds will received 1/2 of the net proceeds of the sale after all items are paid off so the amount the Funds receive could be higher. Closing is expected to occur within 90 days.~~

Cool has been contacted by numerous former customers who are most desirous of awarding substantial work to Cool. We are advised that these customers are willing to make weekly or biweekly payments of benefits directly to the Funds and are willing to put such agreements in writing. When the union agrees to this proposal, Cool will be enabled to make monthly payments to the Funds of the balance due and owing. Cool proposes that after credit is given for the above-referred payments, and a final number is agreed upon, Cool can commence making payments of \$ 30,000.00 per month to the Funds after a sixty (60) day initial period to enable Cool to invoice for the new work and receive payment. (Again, the GC's will remit the benefits directly to the Funds).

~~For example~~
As noted above, United will commence payment upon Cool's starting work. Accordingly, as part of any agreement, Local 28 must provide members to Cool for United work only upon execution of the Agreement.

Judgment Amount

Based upon a judgment search it appears that the Funds have a judgment filed against Cool in the approximate amount of \$ 3,000,000.00 and the International has a further judgment in the amount of \$ 400,000.00. Cool believes that these amounts include liquidated damages and interest.

This # is wrong RER #

Final numbers must be discussed which must include a credit of \$ 900,000.00 for the subsidies that the union agreed to provide to Cool.

Work

As noted above Cool desires to re-enter the market and perform work. Workers must be provided to Cool at the time of the execution of the settlement agreement for United work so the United payments can commence. Cool will also request workers for other projects with the GC's remitting weekly benefit fund payments directly to the Funds.

Here is the *revised* General Release which is limited to the following jobs.

HBO Phase II	\$ 7,532.00
HBO II Tech Space	\$ 24,325.00
Cravath	\$ 59,130.00
452 5th	\$ 540.00
100 Park	\$ 73,599.00
NFL	\$ 2,896.00
Lowes	\$18,873.06

Please confirm that we can deliver the original of the attached together with a letter lifting the restraint from Dana Henke and simultaneously pick up the following three checks,

- (1) \$112,137.06 payable to the "Trustees of the Sheet Metal Workers Local 28 Benefit Funds"
- (2) \$ 56,068.50 payable to the "Trustees of the Sheet Metal Workers National Pension Funds"
- (3) \$ 18,689.50 payable to "Cool Sheetmetal, Inc."

Very truly yours,
Andrew E. Gutman
Gutman & Gutman, LLP
19 Roslyn Road
Mineola, New York 11501
(516) 248-0470
Fax (516) 746-6997
AEGutman@GutmanandGutman.com

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2/5/2013

TO ALL TO WHOM THESE PRESENTS SHALL COME OR MAY CONCERN, KNOW THAT

Cool Sheetmetal, Inc., 10 Fleetwood Court, Ronkonkoma, NY 11749

as **RELEASOR**,

in consideration of the payment of the sum of one hundred eighty six thousand eight hundred ninety five dollars and six cents (\$186,895.06) received from

PJ Mechanical Service & Maintenance Corp. 135 West 18th Street, New York, NY 10011

as **RELEASEE**,

receipt whereof is hereby acknowledged, releases and discharges

PJ Mechanical Service & Maintenance Corp.

the **RELEASEE**, **RELEASEE'S** heirs, executors, administrators, successors and assigns from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which against the **RELEASEE**, the **RELEASOR**, **RELEASOR'S** successors and assigns ever had, now have or hereafter can, shall or may have, for, upon, or by reason of any matter, cause of thing whatsoever from the beginning of the world to the day of the date of this Release limited; however, to claims for labor and materials provided for improvements provided to the following construction projects; HBO Phase II (\$7,532.00), HBO II Tech Space (\$24,325.00), Cravath base contract (\$59,130.00), 452 5th (\$540.00), 100 Park (\$73,599.00), NFL (\$2,896.00), Lowes (\$18,873.06).

The words "**RELEASOR**" and "**RELEASEE**" include all releasors and releasees under this **RELEASE**.

This **RELEASE** may not be changed orally.

IN WITNESS WHEREOF, the **RELEASOR** has hereunto set **RELEASOR'S** hand and seal on the day of October, 2012.

IN PRESENCE OF:

Cool Sheetmetal, Inc.

By: Richard Kern
Richard Kern - President

STATE OF NEW YORK, COUNTY OF SUFFOLK ss.:

On the 6th day of October, in the year two-thousand and twelve, before me, the undersigned, a Notary Public in and for said State, personally appeared **Richard Kern**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is(are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon which the individual(s) acted, executed the instrument.

Nicholas Messina
01ME7911751
State of New York
My Commission Expires
November 30, 2014

Nicholas Messina

janice vahldieck

From: Michael Rabinowitz [mwitz@optonline.net]
Sent: Tuesday, February 05, 2013 10:27 AM
To: 'janice vahldieck'
Subject: FW: PJ Mech. - Cool S/M settlement - FOR SETTLEMENT PURPOSES ONLY
Attachments: Revised Release to PJ Mechanical.pdf
See attached

From: Arthur J. Semetis [mailto:asemetis@semetislaw.com]
Sent: Monday, February 04, 2013 5:27 PM
To: mwitz@optonline.net
Cc: ctzifas@semetislaw.com
Subject: PJ Mech. - Cool S/M settlement - FOR SETTLEMENT PURPOSES ONLY

Good evening Michael.

Below is the amount that PJ Mechanical (not PJ Mechanical Service and Maintenance) owes to Cool, for the specific jobs listed.

PJM is prepared to make payment for each of those projects by separate checks. In addition, PJM will issue checks for each of the projects jointly payable to Cool/Local 38 Funds and Cool/National Sheetmetal Pension Fund, as well as an additional check payable to Cool alone for any remaining monies not claimed by Local 38 Fund and/or the National Fund. We do not want to issue one big check to the Local 38 Funds and the National Fund.

So, I suggest that you provide a schedule (approved by counsel for Local 38 Fund and the National Funds) setting out the amount due to each of the two (with the remainder going to Cool) for each of the projects, and I will draft the appropriate releases and checks.

And of course, the Local 38 Funds must draft a letter authorizing the disbursements of the monies notwithstanding their restraining notice.

Let me know what you think. Artie.

From: Andrew E. Gutman [mailto:aegutman@aol.com]
Sent: Thursday, October 11, 2012 2:02 PM
To: asemetis@semetislaw.com
Subject: Fwd: PJ Mech. - Cool S/M settlement

See attachment - revised release.

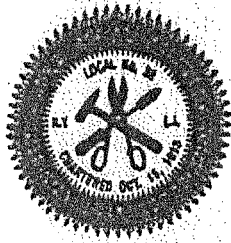
-----Original Message-----

From: Andrew E. Gutman <aegutman@aol.com>
To: asemetis <asemetis@semetislaw.com>
Sent: Thu, Oct 11, 2012 1:58 pm
Subject: PJ Mech. - Cool S/M settlement

FOR SETTLEMENT PURPOSES ONLY -
NOT ADMISSIBLE IN EVIDENCE OF FOR ANY OTHER PURPOSE

Dear Arthur;

2/5/2013



**SHEET METAL WORKERS' INTERNATIONAL ASSOCIATION
LOCAL UNION No. 28
METROPOLITAN NEW YORK AND LONG ISLAND**

KEVIN CONNORS
President and Business Manager

MEMORANDUM

TO: ALL AROUND SPIRAL, INC.
(Via Fax Transmittal - 631/588-3365)

FROM: KEVIN CONNORS, PRESIDENT AND BUSINESS MANAGER

DATE: JANUARY 30, 2013

RE: MANPOWER

Please be advised that in accordance with the Agreement between Sheet Metal Workers' International Association Local Union No. 28 and Sheet Metal & Air Conditioning Contractors Association of New York City, Inc. and SMACNA of Long Island, Inc., namely, Article XII, Section 17, this will serve as notice that your manpower will be removed as of the end of work day Monday, February 4, 2013.

This action is being taken due to your failure to remit the appropriate fringe benefit contributions thereby making you delinquent.

Kevin Connors

KEVIN CONNORS

Jl

500 Greenwich Street, New York, NY 10013
Tel: (212) 941-7700 Fax: (212) 966-2529

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugielska**
Heidi Msher
Albert Rodriguez
Giacchino Russo

Barnes, Iaccarino & Shepherd LLP
ATTORNEYS AT LAW

258 Saw Mill River Road
Elmsford, New York 10523
(914) 592-1515
Fax: (914) 592-3213

8 Surrey Lane
Hempstead, New York 11550
Tel: (516) 483-2390
Fax: (516) 483-0566

20 Court Street
4th Floor
Hackensack, NJ 07601
(201) 678-1119
Fax: (201) 678-9444

* Also Admitted in PA
** Also Admitted in NJ
^ Also Admitted in DC
^^ Also Admitted in CT
+ Also Admitted in MD

January 8, 2013

Harbour Mechanical Corp.
1332 Clinton Street
Hoboken, New Jersey 07030

Attn: Mike Kelly via e-mail mkelly@harbourmech.com

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

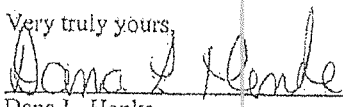
Dear Mr. Kelly:

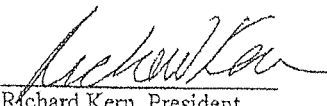
I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Pursuant to our telephone conversation on December 28, 2012 please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

An agreement has been made between the parties that the monies being held by Harbour Mechanical Corp. in the sum of \$28,667.52 shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn Dawn Stefanik.

Please contact me should you have any questions.

Very truly yours,


Dana L. Henke

Agreed and Consented to by 

Richard Kern, President
Cool Sheetmetal Inc.

Dated: 1/9/13

janice vahldieck

From: janice vahldieck [janice.vahldieck@coolsheetmetal.com]
Sent: Thursday, January 24, 2013 2:55 PM
To: 'Dana Henke'
Subject: Harbour

Hi Dana – If you did not receive Harbours check yet it is because there attorney is holding it up. His name is

Gerard Onorata (Harbour Attorney)
70 Grand Ave
River Edge, NJ 07661
(201) 343-3434

Maybe you can get this money from him. Thank you

Sincerely,

Janice Vahldieck/ Bookkeeper
Cool Sheet Metal, Inc.
631-588-0220 Phone
631-588-3365 Fax



1/24/2013

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugielska**
Heidi Maher
Albert Rodrigues
Giacchino Russo

Barnes, Iaccarino & Shepherd LLP
ATTORNEYS AT LAW

258 Saw Mill River Road
Elmsford, New York 10523
(914) 592-1515
Fax: (914) 592-3213

9 Surrey Lane
Hempstead, New York 11550
Tel: (516) 483-2990
Fax: (516) 483-0566

20 Court Street
4th Floor
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(201) 678-1119
Fax: (201) 678-9444

* Also Admitted in PA
** Also Admitted in NJ
^ Also Admitted in DC
^^ Also Admitted in CT
+ Also Admitted in MD

January 24, 2013

Conair Corp.
246 Broadway, #2
New Hyde Park, New York 11040

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Barry:

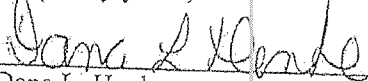
I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$320,579.18. An Agreement has been made between the parties that the monies being held by Conair in the sum of \$320,579.18 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn: Dawn Stefanik.

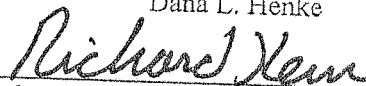
Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by


Richard Kern, President
Cool Sheetmetal Inc.

Dated: 1/24/13.

100
COOL SHEET METAL INC
AGEING DATE 1/24/2013
CUSTOMER: 23730
JOB: 2373

ACCOUNTS RECEIVABLE AGEING DETAIL BY JOB
OPEN INVOICE REPORT

AR284
RR03
DATE 1/24/13
TIME 1.42 PM
PAGE 1
JANICE A5

CONAIR
ST FRANCIS HOSP/ CONAIR

DATE OF LAST PAYMENT- 3/28/2012

DUE DATE	G/L#	INVOICE	INVOICE DATE	AMOUNT	CURRENT	1 - 30	31- 60	OVER	60	RETAINAGE
1/30/12	120	8622	12/31/11	713.56				713.56		
2/14/12	120	8626	1/15/12	25,000.00				25,000.00		
4/14/12	120	8706	3/15/12	35,000.00				35,000.00		
5/26/12	120	8738/CO#1	4/26/12	1,056.16				1,056.16		
5/26/12	120	8739/CO#2	4/26/12	3,168.48				3,168.48		
5/26/12	120	8740/CO#3	4/26/12	21,123.20				21,123.20		
5/26/12	120	8741/CO#4	4/26/12	1,817.50				1,817.50		
5/26/12	120	8742/CO#5	4/26/12	6,168.96				6,168.96		
5/26/12	120	8743/CO#6	4/26/12	8,225.28				8,225.28		
5/26/12	120	8744/CO#7	4/26/12	1,468.80				1,468.80		
5/26/12	120	8745/CO#8	4/26/12	4,385.88				4,385.88		
5/26/12	120	8746/CO#9	4/26/12	2,040.00				2,040.00		
5/26/12	120	8747/CO#10	4/26/12	1,190.00				1,190.00		
5/26/12	120	8748/CO#12	4/26/12	7,869.96				7,869.96		
5/26/12	120	8749/CO#13	4/26/12	34,875.20				34,875.20		
5/26/12	120	8750/CO#14	4/26/12	2,643.84				2,643.84		
5/26/12	120	8751/CO#15	4/26/12	3,094.00				3,094.00		
5/26/12	120	8752/CO#16	4/26/12	4,104.21				4,104.21		
5/26/12	120	8753/CO#11	4/26/12	42,552.50				42,552.50		
5/15/12	120	8755	4/15/12	40,000.00				40,000.00		
JOB TOTALS				246,497.53				246,497.53		

516-294-8860
DATE OF LAST PAYMENT- 7/31/2012

CONAIR
DEPT PUBLIC WORKS/CONAIR

DATE OF LAST PAYMENT- 7/31/2012

DUE DATE	G/L#	INVOICE	INVOICE DATE	AMOUNT	CURRENT	1 - 30	31- 60	OVER	60	RETAINAGE
10/18/12	120	2375-001	9/18/12	1,976.99				1,976.99		
10/18/12	120	2375-002	9/18/12	4,375.52				4,375.52		
10/18/12	120	2375-003	9/18/12	9,221.20				9,221.20		
2/23/13	120	2375-004	1/24/13	4,990.76				4,990.76		
10/18/12	120	2375-006	9/18/12	8,687.84				8,687.84		
10/18/12	120	2375-007	9/18/12	5,276.50				5,276.50		
11/30/11	120	8563	10/31/11	7,552.84				7,552.84		
2/14/12	120	8627	1/15/12	5,000.00				5,000.00		
7/15/12	120	8771	6/15/12	15,000.00				15,000.00		
8/30/12	120	8786	7/31/12	12,000.00				12,000.00		
JOB TOTALS				74,081.65				74,081.65		

516-294-8860
DATE OF LAST PAYMENT- 7/31/2012

CONAIR
DEPT PUBLIC WORKS/CONAIR

DATE OF LAST PAYMENT- 7/31/2012

DUE DATE	G/L#	INVOICE	INVOICE DATE	AMOUNT	CURRENT	1 - 30	31- 60	OVER	60	RETAINAGE
10/18/12	120	2375-001	9/18/12	1,976.99				1,976.99		
10/18/12	120	2375-002	9/18/12	4,375.52				4,375.52		
10/18/12	120	2375-003	9/18/12	9,221.20				9,221.20		
2/23/13	120	2375-004	1/24/13	4,990.76				4,990.76		
10/18/12	120	2375-006	9/18/12	8,687.84				8,687.84		
10/18/12	120	2375-007	9/18/12	5,276.50				5,276.50		
11/30/11	120	8563	10/31/11	7,552.84				7,552.84		
2/14/12	120	8627	1/15/12	5,000.00				5,000.00		
7/15/12	120	8771	6/15/12	15,000.00				15,000.00		
8/30/12	120	8786	7/31/12	12,000.00				12,000.00		
JOB TOTALS				74,081.65				74,081.65		

516-294-8860
DATE OF LAST PAYMENT- 7/31/2012

CONAIR
DEPT PUBLIC WORKS/CONAIR

DATE OF LAST PAYMENT- 7/31/2012

DUE DATE	G/L#	INVOICE	INVOICE DATE	AMOUNT	CURRENT	1 - 30	31- 60	OVER	60	RETAINAGE
10/18/12	120	2375-001	9/18/12	1,976.99				1,976.99		
10/18/12	120	2375-002	9/18/12	4,375.52				4,375.52		
10/18/12	120	2375-003	9/18/12	9,221.20				9,221.20		
2/23/13	120	2375-004	1/24/13	4,990.76				4,990.76		
10/18/12	120	2375-006	9/18/12	8,687.84				8,687.84		
10/18/12	120	2375-007	9/18/12	5,276.50				5,276.50		
11/30/11	120	8563	10/31/11	7,552.84				7,552.84		
2/14/12	120	8627	1/15/12	5,000.00				5,000.00		
7/15/12	120	8771	6/15/12	15,000.00				15,000.00		
8/30/12	120	8786	7/31/12	12,000.00				12,000.00		
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10/18/12	120	2375-003	9/18/12	9,221.20				9,221.20		
2/23/13	120	2375-004	1/24/13	4,990.76				4,990.76		
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10/18/12	120	2375-007	9/18/12	5,276.50				5,276.50		
11/30/11	120	8563	10/31/11	7,552.84				7,552.84		
2/14/12	120	8627	1/15/12	5,000.00				5,000.00		
7/15/12	120	8771	6/15/12	15,000.00				15,000.00		
8/30/12	120	8786	7/31/12	12,000.00				12,000.00		
JOB TOTALS				74,081.65				74,081.65		

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Barnes, Iaccarino & Shepherd LLP
ATTORNEYS AT LAW

3 Surrey Lane
Hempstead, New York 11550
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(914) 592-1515
Fax: (914) 592-3213

20 Court Street
4th Floor
Hackensack, NJ 07601
(201) 678-1119
Fax: (201) 678-9444

* Also Admitted in PA
** Also Admitted in NJ
^ Also Admitted in DC
^^ Also Admitted in CT
+ Also Admitted in MD

January 22, 2013

Marlin Mechanical
352 Seventh Avenue, Suite 900
New York, New York 10001

Attn: Mike Pellino/Rich Pellino

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Mr. Pellino:

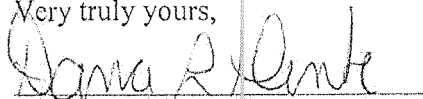
I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$47,607.53. An Agreement has been made between the parties that the monies being held by Marlin Mechanical in the sum of \$47,607.53 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn: Dawn Stefanik.

Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by _____

Richard Kern, President
Cool Sheetmetal Inc.

Dated: _____

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugielska**
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+ Also Admitted in MD

January 22, 2013

Shona Mechanical
37 Stadium Blvd
East Setauket, New York 11733

Attn: Kevin O'Reilly

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Mr. O'Reilly:

I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$48,354.57. An Agreement has been made between the parties that the monies being held by Shona Mechanical in the sum of \$48,354.57 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn: Dawn Stefanik.

Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by _____
Richard Kern, President
Cool Sheetmetal Inc.
Dated: _____

AGREEMENT AND RELEASE

THIS AGREEMENT AND RELEASE ("Settlement Agreement") is being executed on this ____ day of February 2013 by and between Trustees of the Sheet Metal Workers Local 28 Benefit Funds, Trustees of the Sheet Metal Workers National Pension Fund, P.J. Mechanical Corp. and Cool Sheetmetal, Inc.

WHEREAS, Trustees of the Sheet Metal Workers Local 28 Benefit Funds ("Local 28 Funds") is a _____ with office located at _____.

WHEREAS, Trustees of the Sheet Metal Workers National Pension Fund ("Pension Funds") is a _____ with offices located at _____.

WHEREAS, P.J. Mechanical Corp. ("PJ Mechanical") is a domestic corporation organized and existing under the laws of the State of New York with offices located at 135 West 18th ST, New York, NY 10011-4153.

WHEREAS, Cool Sheetmetal, Inc. ("Cool SM") is a domestic corporation organized and existing under the laws of the State of New York with offices located at 10 Fleetwood Court, Ronkonkoma, NY 11779.

WHEREAS, Local 28 Funds, Pension Funds, PJ Mechanical and Cool SM are collectively referred to as "Parties"

WHEREAS, the Local 28 Funds, Pension Funds and Cool SM claim that certain trust fund contributions are due and owing to the Local 28 Funds and the Pension Funds for work performed by employees of Cool SM on various projects for PJ Mechanical.

WHEREAS, the Local 28 Funds served upon PJ Mechanical an information subpoena with restraining notice; and

WHEREAS, PJ Mechanical and Cool SM acknowledge that the total sum due to Cool SM for all work performed by Cool SM for PJ Mechanical and being withheld by PJ Mechanical pursuant to the restraint is \$186,895.06, and that there are no further monies owed by PJ Mechanical to Cool SM for work performed by employees of Cool SM on any project.

WHEREAS, the Parties are desirous of entering into this Settlement Agreement regarding the monies being restrained.

NOW, THEREFORE,

1. The Parties hereby agree that the total sum of \$186,895.06 ("Settlement Funds") being restrained against PJ Mechanical shall upon the full execution of this Settlement Agreement be released to the Local 28 Funds and the Pension Funds. The Settlement Funds shall be payable to "The Sheet Metal Workers Funds and Plans".

2. In consideration of the payment of the Settlement Funds, the Local 28 Funds and the Pension Funds hereby release and discharge PJ Mechanical and its heirs, executors, administrators, successors, predecessors, affiliates, subsidiaries, parents, employees, members, directors, officers, agents and assigns (collectively "**RELEASEES**"), from all actions, trust fund claims, causes of action, suits, debts, dues, sums of money, accounts, reckonings, rights, bonds, bills, liens, mechanic's liens, lien trust claims, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, delay claims, judgments, extents, executions, claims and demands of any kind whether in law, admiralty, or equity, direct or indirect, known or unknown, discovered or undiscovered, asserted or not asserted, that **RELEASOR, RELEASOR's** heirs, executors, administrators, successors, predecessors, affiliates, subsidiaries, parents, employees, members, directors, officers, agents and assigns have ever had, now have or hereafter can, shall or may have, by reason of any matter, cause or thing whatsoever from the beginning of the world to and including the date of this **RELEASE** against **RELEASEES** concerning any project ever performed by Cool SM or the employees of Cool SM for PJ Mechanical.

3. Cool SM hereby releases and discharges PJ Mechanical and its heirs, executors, administrators, successors, predecessors, affiliates, subsidiaries, parents, employees, members, directors, officers, agents and assigns (collectively "**RELEASEES**"), from all actions, trust fund claims, causes of action, suits, debts, dues, sums of money, accounts, reckonings, rights, bonds, bills, liens, mechanic's liens, lien trust claims, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, delay claims, judgments, extents, executions, claims and demands of any kind whether in law, admiralty, or equity, direct or indirect, known or unknown, discovered or undiscovered, asserted or not asserted, that **RELEASOR, RELEASOR's** heirs, executors, administrators, successors, predecessors, affiliates, subsidiaries, parents, employees, members, directors, officers, agents and assigns have ever had, now have or hereafter can, shall or may have, by reason of any matter, cause or thing whatsoever from the beginning of the world to and including the date of this **RELEASE** against **RELEASEES** concerning any project ever performed by PJ Mechanical or the employees of PJ Mechanical.

4. The words "RELEASOR" and "RELEASEE" include all releasors and all releasees under this RELEASES.

5. The disbursement of the Settlement Funds as described herein constitutes full and final payment for any and all monies due or which could become due to the Local 28 Funds and the Pension Funds in connection with any work performed for PJ Mechanical by Cool SM and/or the employees of Cool SM with respect to any project, whether or not asserted by the Local 28 Funds and/or the Pension Funds.

6. The illegality or unenforceability of any provisions or any part of any provisions contained in this Settlement Agreement shall not affect or impair the validity, legality or enforceability of any other provision or any part of any provision.

7. Each party hereby warrants that it has the full authority to act and to execute this Settlement Agreement, and that any and all representations herein made are accurate and complete to the best of each party's knowledge.

8. This Settlement Agreement shall be construed according to the laws of the State of New York. Any dispute concerning this Settlement Agreement shall be litigated in the Supreme Court of the State of New York, County of New York.

9. Each party acknowledges that this is a fair agreement and is not the result of fraud, duress or undue influence exercised upon it by any person or entity. There are and have been no representations, promises, warranties or undertakings other than or contrary to those set forth in this Settlement Agreement. Each party acknowledges that it has read the Settlement Agreement, has participated in its negotiation, understands its contents and has had the opportunity to obtain the assistance of legal counsel of its choice. The terms of this Settlement Agreement are contractual and not mere recitals. Each party represents to the other that the person signing this Settlement Agreement for each is authorized to do so and to bind each respective party to the performance of this Settlement Agreement. Any rule of law wherein ambiguities in this Settlement Agreement would be construed against its drafter shall not apply and is affirmatively waived by the Parties to this Settlement Agreement.

10. In further consideration of the promises and mutual releases herein recited, the Parties hereto acknowledge and warrant to each other that they have not assigned to any person or entity all or any portion of any claim, demand or action such party may have or may have had related to the Subcontracts.

11. Each party agrees to bear its own costs, expenses and fees, including attorney's fees incurred in connection with this Settlement Agreement.

12. It is expressly understood that to the extent the Settlement Agreement is made in compromise of disputes and claims, the Settlement Agreement is not to be construed as an admission of liability on the part of any party to this Settlement Agreement.

13. This Settlement Agreement may not be modified orally but only in writing signed by all Parties.

14. This Settlement Agreement may be executed in two or more counterparts, each of which shall be deemed an original and facsimile copies may serve as originals.

IN WITNESS WHEREOF, the Parties have executed this Settlement Agreement.

Dated: February __, 2013

COOL SHEET METAL, INC.

P.J. MECHANICAL CORP.

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

TRUSTEES OF SHEET METAL WORKERS
LOCAL 28 FUNDS

TRUSTEES OF THE SHEET METAL
WORKERS NATIONAL PENSION FUNDS

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

RABINOWITZ AND GALINA, ESQS.

94 Willis Avenue

Mineola, New York 11501

(516) 739-8222

(516) 739-8225 (FAX)

TO: Local 28 Fund

FROM: Michael M. Rabinowitz, Esq.

DATE: February ____, 2013

RE: Payment Plan

Dear Ms. Henke, Mr. Groarke and Mr. Dubin:

In reference to our recent meeting and discussions, we are writing to you to set forth the parameters of a proposed payment plan by Cool Sheet Metal, Inc. . The plan is based upon payments from Cool's customers; reduction of the amounts due the Funds and an agreement to allow Cool Sheet Metal to recommence work with Local 28 members.

Payments:

Cool hereby proposes to remit the following payments to the Funds. Please note that the Funds may have already received some of these Funds. Cool has contacted these debtors directly and has directed them to remit these uncontested receivables to the Funds. Cool will agree that said monies will be remitted to the Funds within ninety (90) days. Of course, we urge the Funds to verify the payments directly from these contractors.

1. Harbour Mechanical - \$ 28,667.52 ✓
2. Conair Corp. - \$ 320,579.18
3. Marlin Mechanical - \$ 47,607.53 ✓
4. Shona Mechanical - \$ 48,354.57
5. PJ Mechanical \$ 186,000.00 ✓
6. GSI - \$ 270,000.00

Further, as you are aware, Cool's largest creditor is United Air Conditioning. There is no issue that based upon a prior settlement agreement United agreed to remit to the Funds the sum of \$ 900,000.00 payable at the rate of \$ 100,000.00 per month. Cool has been advised that United will commence these payments only if Cool can perform further work for United with Local 28 members

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF SUFFOLK

-----X
TRUSTEES OF THE SHEET METAL WORKERS LOCAL 28
BENEFIT FUNDS,

Plaintiff,

Index No.: 2010 - 32577

**PARTIAL SATISFACTION
OF JUDGMENT**

-against-

COOL SHEETMETAL, INC. and RICHARD KERN,
Individually,

Defendants.
-----X

WHEREAS, a confession of judgment was entered in the above-entitled action in the Supreme Court of the State of New York, County of Suffolk in favor of plaintiff Trustees of the Sheet Metal Workers Local 28 Benefit Funds, which judgment was docketed on September 2, 2010 in the office of the Clerk of the Supreme Court State of New York, County of Suffolk in the amount of \$3,037,156.17 which includes monies owed prior to September 24, 2009.

AND WHEREAS partial payment has been made by the defendant Cool Sheetmetal, Inc. and the sum of \$2,306,237.24 remains unpaid.

THEREFORE, PARTIAL SATISFACTION of said judgment is hereby acknowledged, and the said Clerk is hereby authorized and directed to make an entry of PARTIAL satisfaction for the judgment debtor on the docket of said judgment.

Dated: December 19, 2011

BARNES, IACCARINO & SHEPHERD LLP

Dana L. Henke
Dana L. Henke, Counsel for Judgment Creditor
258 Saw Mill River Road
Elmsford, New York 10523
(914) 592-1515

STATE OF NEW YORK)
COUNTY OF WESTCHESTER)

On the 19th day of December, 2011, before me personally came Dana L. Henke, personally known to me and to me known to be the person described in and who executed the foregoing satisfaction of judgment in the firm name of Barnes, Iaccarino & Shepherd LLP and acknowledged that he executed same as the act and deed of said firm for the uses and purposes therein mentioned.

Dania Reyes
Notary Public

DANIA REYES
Notary Public, State of New York
No. 01RE6210062
Qualified in Westchester County
Commission Expires Oct. 10, 2012

proposes that after credit is given for the above-referred payments, and a final number is agreed upon, Cool can commence making payments of \$ 30,000.00 per month to the Funds after a sixty (60) day initial period to enable Cool to invoice for the new work and receive payment. (Again, the GC's will remit the benefits directly to the Funds).

Judgment Amount

Based upon a judgment search it appears that the Funds have a judgment filed against Cool in the approximate amount of \$ 3,000,000.00 and the International has a further judgment in the amount of \$ 400,000.00. Cool believes that these amounts include liquidated damages and interest.

At the meeting we need to negotiate a final number with concessions for the liquidated damages and interest and credit for the above-referred payments.

Work

As noted above Cool desires to re-enter the market and perform work. This is another topic that we must discuss at the meeting.

We look forward to meeting with you on Friday to resolve all outstanding issues.

TO ALL TO WHOM THESE PRESENTS SHALL COME OR MAY CONCERN, KNOW THAT

Cool Sheetmetal, Inc., 10 Fleetwood Court, Ronkonkoma, NY 11749

as **RELEASOR**,

in consideration of the payment of the sum of one hundred eighty six thousand eight hundred ninety five dollars and six cents (\$186,895.06) received from

PJ Mechanical Service & Maintenance Corp. 135 West 18th Street, New York, NY 10011

as **RELEASEE**,

receipt whereof is hereby acknowledged, releases and discharges

PJ Mechanical Service & Maintenance Corp.

the **RELEASEE**, **RELEASEE'S** heirs, executors, administrators, successors and assigns from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which against the **RELEASEE**, the **RELEASOR**, **RELEASOR'S** successors and assigns ever had, now have or hereafter can, shall or may have, for, upon, or by reason of any matter, cause of thing whatsoever from the beginning of the world to the day of the date of this Release limited; however, to claims for labor and materials provided for improvements provided to the following construction projects; HBO Phase II (\$7,532.00), HBO II Tech Space (\$24,325.00), Cravath base contract (\$59,130.00), 452 5th (\$540.00), 100 Park (\$73,599.00), NFL (\$2,896.00), Lowes (\$18,873.06).

The words "**RELEASOR**" and "**RELEASEE**" include all releasors and releasees under this **RELEASE**.

This **RELEASE** may not be changed orally.

IN WITNESS WHEREOF, the **RELEASOR** has hereunto set **RELEASOR'S** hand and seal on the day of October, 2012.

IN PRESENCE OF:

Cool Sheetmetal, Inc.

By: Richard Kern
Richard Kern - President

STATE OF NEW YORK, COUNTY OF SUFFOLK ss.:

On the 6th day of **October**, in the year **two-thousand and twelve**, before me, the undersigned, a Notary Public in and for said State, personally appeared **Richard Kern**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is(are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon which the individual(s) acted, executed the instrument.

Nicholas Messina
01ME7911751
State of New York
My Commission Expires
November 30, 2014
Qualified in Suffolk County

Michael W. Messina

janice vahldieck

From: Michael Rabinowitz [mwitz@optonline.net]
Sent: Tuesday, February 05, 2013 10:27 AM
To: 'janice vahldieck'
Subject: FW: PJ Mech. - Cool S/M settlement - FOR SETTLEMENT PURPOSES ONLY
Attachments: Revised Release to PJ Mechanical.pdf
 See attached

From: Arthur J. Semetis [mailto:asemetis@semetislaw.com]
Sent: Monday, February 04, 2013 5:27 PM
To: mwitz@optonline.net
Cc: ctzifas@semetislaw.com
Subject: PJ Mech. - Cool S/M settlement - FOR SETTLEMENT PURPOSES ONLY

Good evening Michael.

Below is the amount that PJ Mechanical (not PJ Mechanical Service and Maintenance) owes to Cool, for the specific jobs listed.

PJM is prepared to make payment for each of those projects by separate checks. In addition, PJM will issue checks for each of the projects jointly payable to Cool/Local 38 Funds and Cool/National Sheetmetal Pension Fund, as well as an additional check payable to Cool alone for any remaining monies not claimed by Local 38 Fund and/or the National Fund. We do not want to issue one big check to the Local 38 Funds and the National Fund.

So, I suggest that you provide a schedule (approved by counsel for Local 38 Fund and the National Funds) setting out the amount due to each of the two (with the remainder going to Cool) for each of the projects, and I will draft the appropriate releases and checks.

And of course, the Local 38 Funds must draft a letter authorizing the disbursements of the monies notwithstanding their restraining notice.

Let me know what you think. Artie.

From: Andrew E. Gutman [mailto:aegutman@aol.com]
Sent: Thursday, October 11, 2012 2:02 PM
To: asemetis@semetislaw.com
Subject: Fwd: PJ Mech. - Cool S/M settlement

See attachment - revised release.

-----Original Message-----

From: Andrew E. Gutman <aegutman@aol.com>
 To: asemetis <asemetis@semetislaw.com>
 Sent: Thu, Oct 11, 2012 1:58 pm
 Subject: PJ Mech. - Cool S/M settlement

FOR SETTLEMENT PURPOSES ONLY -
 NOT ADMISSIBLE IN EVIDENCE OF FOR ANY OTHER PURPOSE

Dear Arthur;

2/5/2013

Here is the *revised* General Release which is limited to the following jobs.

HBO Phase II	\$ 7,532.00
HBO II Tech Space	\$ 24,325.00
Cravath	\$ 59,130.00
452 5th	\$ 540.00
100 Park	\$ 73,599.00
NFL	\$ 2,896.00
Lowes	\$18,873.06

Please confirm that we can deliver the original of the attached together with a letter lifting the restraint from Dana Henke and simultaneously pick up the following three checks,

- (1) \$112,137.06 payable to the "Trustees of the Sheet Metal Workers Local 28 Benefit Funds"
- (2) \$ 56,068.50 payable to the "Trustees of the Sheet Metal Workers National Pension Funds"
- (3) \$ 18,689.50 payable to "Cool Sheetmetal, Inc."

Very truly yours,
Andrew E. Gutman
Gutman & Gutman, LLP
19 Roslyn Road
Mineola, New York 11501
(516) 248-0470
Fax (516) 746-6997
AEGutman@GutmanandGutman.com

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2/5/2013

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugelska**
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Barnes, Iaccarino & Shepherd LLP
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+ Also Admitted in MD

January 24, 2013

Conair Corp.
246 Broadway, #2
New Hyde Park, New York 11040

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Barry:

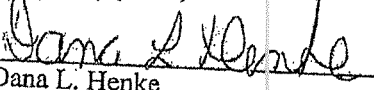
I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$320,579.18. An Agreement has been made between the parties that the monies being held by Conair in the sum of \$320,579.18 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn: Dawn Stefanik.

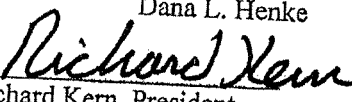
Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by


Richard Kern, President
Cool Sheetmetal Inc.

Dated: 1/24/13.

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugielska**
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Barnes, Iaccarino & Shepherd LLP
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258 Saw Mill River Road
Elmsford, New York 10523
(914) 592-1515
Fax: (914) 592-3213

3 Surrey Lane
Hempstead, New York 11550
Tel: (516) 483-2990
Fax: (516) 483-0566

20 Court Street
4th Floor
Hackensack, NJ 07601
(201) 678-1119
Fax: (201) 678-9444

* Also Admitted in PA
** Also Admitted in NJ
^ Also Admitted in DC
^^ Also Admitted in CT
+ Also Admitted in MD

January 22, 2013

Marlin Mechanical
352 Seventh Avenue, Suite 900
New York, New York 10001

Attn: Mike Pellino/Rich Pellino

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool
Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Mr. Pellino:


I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$47,607.53. An Agreement has been made between the parties that the monies being held by Marlin Mechanical in the sum of \$47,607.53 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523, Attn: Dawn Stefanik.

Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by _____

Richard Kern, President
Cool Sheetmetal Inc.
Dated: _____

Roy Barnes*
Riccardo Iaccarino
Wendell V. Shepherd

Danielle M. Carney
Michele Harari
Dana Henke^
Steven Kern^^
Samer E. Khalaf***
Lauren M. Kugielska**
Heldi Maher
Albert Rodrigues
Giacchino Russo

Barnes, Iaccarino & Shepherd LLP
ATTORNEYS AT LAW

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January 22, 2013

Shona Mechanical
37 Stadium Blvd
East Setauket, New York 11733

Attn: Kevin O'Reilly

Re: Trustees of the Sheet Metal Workers Local 28 Benefit Funds v. Cool Sheetmetal, Inc.; Index No. 10-Civ 5911

Dear Mr. O'Reilly:

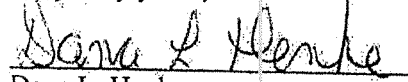
I am collection counsel for the Sheet Metal Workers Local 28 Benefit Funds. Please allow this to confirm that the parties wish to resolve the matter regarding monies owed by your company to Cool Sheetmetal and being held pursuant to our restraining notice.

We have been advised that the total amount being held by your company is the sum of \$48,354.57. An Agreement has been made between the parties that the monies being held by Shona Mechanical in the sum of \$48,354.57 and any additional amounts being held pursuant to the restraint shall be released to the Sheet Metal Workers Local 28 Funds and Plan and mailed to my office at 258 Saw Mill River Road, Elmsford, New York 10523; Attn: Dawn Stefanik.

Please contact me should you have any questions.

Thank you for your assistance and courtesies.

Very truly yours,


Dana L. Henke

Agreed and Consented to by _____

Richard Kern, President
Cool Sheetmetal Inc.
Dated: _____